

**Jefferson County Board of Equalization Review Follow-up  
 Status of Work Completed  
 December 2020**

NOTE: Refer to our original report issued in September 2019 for a complete explanation of each requirement.

| Requirement | Topic                                 | Work Completed on Requirement   | Completed / Pending Completion | Future Follow-up?  |
|-------------|---------------------------------------|---|--------------------------------|--|
| 1           | <b>Record of hearing</b>              | Each petition is listed on the Board of Equalization's (Board) website, and the Clerk uploads a Record of Hearing form provided by the Department of Revenue (Department) to each petition listing.   | Completed                      | No   |
| 2           | <b>Complete and timely petitions</b>  | The Assessor's value notice was sent out on October 25, 2019, making November 25, 2019 the due date for timely filing petitions. All petitions selected had a date stamp of November 25, 2019 or earlier.<br>All petitions selected included the Change of Value Notice and were not missing any information on the first page.<br>The Clerk added language to their "Requirements for Notice of Appeal" letter that clearly states a copy of the determine notice (change of value postcard) must be attached to petition if the petition is filed after July 1. | Completed                      | No   |
| 3           | <b>Investigation by board members</b> | The Clerk added specific instructions in the "BOE Procedures Manual" that state "The Board WILL NOT do their own inspection of petitioned property (The Board must make a decision based on the Assessor's presumption of correctness and the evidence as presented to them by the parties involved)"   | Completed                      | No   |
| 4           | <b>Regular convened session</b>       | The Jefferson County Assessor (Assessor) certified the 2019 tax rolls to the Board on November 25, 2019. The Board held its first meeting on December 4, 2019, within the 14-day period allowed by statute.   | Completed                      | No   |
| 5           | <b>Unresolved petitions</b>           | Petition 17-37-R has not been heard, thus no order has been issued. No withdrawal or stipulation agreement has been made for the unresolved petition. The Clerk has not heard back from the Assessor.   | Pending Completion             | Yes<br><br>The Department will follow up with the Board to ensure this issue is resolved and petitions are heard timely. |

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|-------------|--|---|--------------------------------|-------------------|
| 6           | <b>Board approval of assessment corrections and petition withdrawals</b> | It is noted in the meeting minutes of December 11, 2019 that no action is necessary for assessment corrections and petition withdrawals.  | Completed                      | No                |
| 7           | <b>Retention of petition forms</b>                                       | The Department clarified when petitions for current assessment year can be accepted (assuming they are complete), and verified the practice of retaining petitions from an assessment year to the following happened only during the original review and has not happened since. The Department provided language for a late/incomplete petition letter in the original review in 2019. | Completed                      | No                |
| 8           | <b>Approval to reconvene the board after the regular 28-day session</b>  | The County Legislative Authority approved the board to reconvene after the regular 28-day session per the Jefferson County Board of County Commissioners Agenda Request document provided, dated October 14, 2019.  | Completed                      | No                |

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| Recommendation | Topic                                       | Work Completed on Recommendation   | Completed / Pending Completion | Future Follow-up? |
|----------------|---|--|--------------------------------|-------------------|
| 1              | <b>Board Website</b>                        | The board's website includes links to the Department of Revenue forms originally recommended in the September 2019 report. | Completed                      | No                |
| 2              | <b>Original taxpayer petitions</b>          | The Board letter reflects the changes suggested by the Department in the September 2019 report.                            | Completed                      | No                |
| 3              | <b>Certification of the assessment roll</b> | Board minutes reflect they accepted the Assessor's certification of values without voting to approve or deny.              | Completed                      | No                |